143C. To Officers in the Military Department for cash or in payment of cheques *at par*.*

(1) For *bonâ fide* public purposes to be clearly stated in the application.	To all Military Officers. If an application for a Remittance Transfer Receipt under this clause clearly specifies the purpose for which the transfer receipt is required, and contains a certificate by a responsible Military Officer, including Officers Commanding Volunteer Corps, that it is a *bonâ fide* public purpose, the Treasury Officer will issue the Remittance Transfer Receipt without further question; if he considers in any case that it is doubtful whether the purpose is a *bonâ fide* public purpose, he will, after issue, report the matter to the Accountant General for reference, if necessary, to the Controller of Military Accounts or Deputy Controller (in independent charge).
(2) Pay and Allowances . . .	(*a*) Of Military Officers on duty or on leave in India. To Paymasters, Deputy Controllers, Examiners or Divisional Disbursing Officers for remittance (beyond the military account circle in which serving. See Army Regulations. India, Vol. III, para. 65) of pay or allowances of a Military Officer on duty or on leave in India to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule. (*b*) Of Military Officers out of India. To Paymasters, Deputy Controllers, Examiners or Divisional Disbursing Officers in favour of the Agents in India of a Military Officer who has embarked from any port in India on account of pay, etc., which became due to him between the dates of leaving his station and of embarkation, provided that payment has to be made in India.
(3) Printed forms	For remittances to the Superintendent of Government Printing, Rangoon, in payment for printed forms by Regimental Officers who get cash allowances for printing.
(4) Queen's Military Widows' Fund .	To an Officer who is a subscriber to the Queen's Military Widow's Fund to the amount of his subscription to that fund. To Honorary Secretaries of branches for remittances on account of the fund.
(5) Estates of Sepoys and Deserters .	For remittance of the estates of deceased sepoys and deserters.
(6) For Mess or Regimental purposes.	To Regiments or Committees of officers, provided the sum to be remitted exceeds ₹150.

NOTE.—The expression "regimental purposes" has reference to the purposes of Regimental Mess, Band and similar funds formed for the benefit of the regiment as a whole, and not of individuals. Remittances to meet payments for the purposes of a

* For the purposes of Article 143C the term "paymaster" is applicable to Officers Commanding regiments of Native Cavalry and Infantry, batteries of Native Artillery, detached half battalions, the Viceroy's and Governor's Body Guards, and the Officer Commanding the corps of Sappers and Miners or any of their companies. The term "paymaster" further includes the paymaster of the Karachi trooping depôt, and applies generally to all military officers entrusted with similar duties.

regiment which are chargeable to Government do not come under this clause, but under Article 143C (1).

143D. To Officers in the Military Department in payment of cheques only *at par*.

(1) For public purposes . . .	In the case of British Regiments of Infantry and Cavalry and Batteries or Companies of Royal Artillery, and Native Corps, in part-payment of any of the regimental cheques.
(2) For private remittances of British Warrant and Non-Commissioned Officers and men (Departmental and Regimental).	To the extent of monthly pay and allowances in part-payment of any of the Regimental Paymasters' or other disbursing officers' cheques.

NOTE.—The subscriptions of both Military and Civilian Members of the Indian Ordnance Department Provident Fund are collected monthly in cash and may be sent to the Secretary of the Fund by Remittance Transfer Receipts in one lump sum for each Ordnance Establishment.

(3) For private remittances of Native Officers and men of Native Corps.	To the extent of monthly pay and allowances in part-payment of the first cheque drawn in each month.

143E. To Officers in the Military Department *at a premium*.

(1) For private remittances of Military Officers in Military employ and Chaplains.	To Military Officers in Military employ and to Chaplains for sums in excess of ₹150 in part or in full of their pay, at the time that pay is drawn, at a premium of annas eight for every ₹100 or fraction thereof, and subject to the restriction that no Remittance Transfer Receipts shall be drawn by one Presidency town upon another, or by any treasury in Annexure A to this chapter upon any other treasury in the same column of the Annexure. For Chaplains, moreover, no Remittance Transfer Receipts can be drawn upon a treasury in another Presidency.

NOTE.—If a Military Officer requires a Remittance Transfer Receipt from a Civil treasury, he must tender a cheque on the treasury, or cash with a certificate from the Deputy Controller, Examiner of Military Accounts, Divisional Disbursing Officer or the Commanding Officer of a native battery or a native regiment to the effect that the amount forms a portion of the applicant's pay and allowances, and that he is entitled to the privilege of a transfer receipt.

(2) For purchase of Government Promissory Notes out of funds held in trust.	To Military Officers in Military employ in favour of the Comptroller General or Accountant General, Madras or Bombay, at the same rates of premium as are applicable to similar remittances made by Civil Officers.—Article 143B (2).

Issue of Remittance Transfer Receipts by Military Account Officers.

144. The following are the cases in which the issue of Remittance Transfer Receipts on Civil treasuries by Military Officers is allowed:—

By Deputy Controllers, Examiners, Divisional Disbursing Officers, Field Paymasters and Station Supply Officer, Aden.	These officers (see list in Article 397, Note 1) may grant Remittance Transfer Receipts upon any Civil treasury on which they have no assignments for making casual payments, for any of the purposes and subject to the conditions mentioned in Article 143 C, D and E.

These officers with the exception of the Station Supply Officer, Aden, may draw transfer receipts at par on any treasury in India for Military

Officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittances by transfer receipts may not be made for sums of less than ₹50 in each case.

NOTE.—Remittance Transfer Receipts at par should not be used except by Field Paymasters for the purpose of making regular periodical payments.

Issue of Duplicates of Bills.

145. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to the payee, or the legal representative of either, but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

146. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the bill can be cancelled only if the original *together with* the duplicate (and the triplicate if issued) be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

147. (*a*) *All* parts being surrendered, a bill may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

(*b*) The special rules applicable to cancellation of a sepoy's remittance receipt are given in Article 152.

NOTE.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

148. (*a*) A Treasury Officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application;

if for a *private* remittance, only if the payee have been removed to the neighbourhood of a treasury different from that originally drawn on.

(*b*) A supply bill cannot be exchanged.

NOTE.—A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original "Received payment by transfer" receipt on——

If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

149. In the case of sepoys' and policemen's remittances, Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

NOTE.—The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental rules, to his sending the Remittance Transfer Receipt to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

150. These Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

151. If a sepoy payee be unable to attend the treasury but have endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Adjutant of the regiment.

152. These Remittance Transfer Receipts, if not presented for payment at the expiration of six months from the date of issue, should be considered as cancelled, and if they are presented after that period, payment should be refused. Transfer receipts which have thus become uncurrent will be returned by the payee to the drawer for the issue of a fresh receipt, or for the refund of the amount, as may be required. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

NOTE.—These Remittance Transfer Receipts may also be cancelled as provided for in Article 147.

Annexure A.

[Referred to in Article 143E (1).]

List of Treasuries.

Column 1.	Column 2.	Column 3.
Agra.	Ahmedabad.	Bangalore.
Akyab.	Ahmednagar.	Bellary.
Allahabad.	Amraoti.	Berhampore.
Bareilly.	Belgaum.	Calicut.
Benares.	Bombay.	Cocanada.
Calcutta.	Broach.	Madras.
Cawnpore.	Indore.	Mangalore.
Dacca.	Karachi.	Ootacamund.
Delhi.	Poona.	
Ferozepore.		
Hyderabad (Deccan).		
Jhansi.		
Jubbulpore.		
Jullunder.		
Lahore.		
Lucknow.		
Mandalay.		
Meerut.		
Moulmein.		
Murree.		
Nagpur.		
Naini Tal.		
Patna.		
Peshawar.		
Rangoon.		
Rawalpindi.		
Simla.		
Umballa.		

Annexure B.

[Referred to in Article 143A (1).]

1. District Funds (including District and Local Board's Funds), Ajmer-Merwara, Coorg, Central Provinces, Burma, Assam, Bengal, Bihar and Orissa, United Provinces of Agra and Oudh, Punjab, North-West Frontier Province, Madras and Bombay.
2. District Road Fund, Bengal. and Bihar & Orissa
3. ~~Road Cess Funds, Central Provinces and Berar.~~
4. Pound or Cattle Pound Cess Funds, Ajmer-Merwara and Berar.
5. Dispensary Fund, Ajmer-Merwara.
6. ~~Education or Education Cess Fund, Central Provinces and Berar.~~
7. Jaglia Cess Fund, Berar.
8. Bazar Cess Fund, Berar.
9. Steam Boiler Inspection Fund, ~~Burma,~~ Bengal and Bombay.
10. District Chawkidari Reward Fund, Assam, Bengal, and Bihar and Orissa.
11. Road Patrol Fund, Bengal. & Bihar & Orissa
12. Village Chawkidari Fund, Bengal. & Bihar & Orissa
13. Rural Police Fund of Oudh.
14. Irrigation Cess Fund, Madras.
15. ~~Proprietary Estates Village Service Fund, Madras.~~
16. Bhadrachalam Estates Village Service Fund, Madras.
17. ~~Dharamsala Fund, Malwa, Central India.~~
18. ~~Fund for fines levied under section 34 of Act V of 1861, Berar.~~
19. District Cess Funds, Burma.
20. Police Funds.
21. Imperial Service Local Charges Fund.
22. Sambhar Badge Fund.
23. ~~Indian Famine Charitable Relief Fund.~~
24. Customs Badge Fund, United Provinces of Agra and Oudh.